

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 211: GENERAL PROVISIONS**

**§1752. DEFINITIONS**

The following words, terms and phrases when used in chapters 211 to 225 have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

**1. Advertise.** "Advertise" means to make a public announcement by any means whatsoever, including a notice or announcement in a radio or televised broadcast, newspaper, magazine, catalog, circular, handbill, sign, placard or billboard.

[ 2007, c. 627, §36 (AMD) . ]

**1-A. Aircraft.** "Aircraft" means any powered contrivance designed for navigation in the air except a rocket or missile.

[ 1975, c. 317, §1 (NEW) . ]

**1-B. Automobile.** "Automobile" means a self-propelled 4-wheel motor vehicle designed primarily to carry passengers and not designed to run on tracks. "Automobile" includes a pickup truck or van with a gross vehicle weight rating of 10,000 pounds or less.

[ 2011, c. 644, §9 (AMD); 2011, c. 644, §33 (AFF) . ]

**1-C. Business.** "Business" includes any activity engaged in with the object of gain, benefit or advantage, either direct or indirect.

[ 2011, c. 240, §16 (AMD) . ]

**1-D. Casual sale.** "Casual sale" means an isolated transaction in which tangible personal property or a taxable service is sold other than in the ordinary course of repeated and successive transactions of like character by the person making the sale. "Casual sale" includes transactions at a bazaar, fair, rummage sale, picnic or similar event by a civic, religious or fraternal organization that is not a registered retailer. The sale by a registered retailer of tangible personal property that that retailer has used in the course of the retailer's business is not a casual sale if that property is of like character to that sold by the retailer in the ordinary course of repeated and successive transactions. "Casual sale" does not include any transaction in which a retailer sells tangible personal property or a taxable service on behalf of the owner of that property or the provider of that service.

[ 2005, c. 218, §12 (AMD) . ]

**1-E. Custom computer software program.** "Custom computer software program" means any computer software that is written or prepared exclusively for a particular customer. "Custom computer software program" does not include a "canned" or prewritten program that is held or exists for a general or repeated sale, lease or license, even if the program was initially developed on a custom basis or for in-house use. An existing prewritten program that has been modified to meet a particular customer's needs is a "custom computer software program" to the extent of the modification, and to the extent that the amount charged for the modification is separately stated.

[ 1997, c. 557, Pt. B, §1 (NEW); 1997, c. 557, Pt. B, §14 (AFF); 1997, c. 557, Pt. G, §1 (AFF) . ]

**1-F. Clean fuel.**

[ 2007, c. 627, §38 (RP) .]

**1-G. Clean fuel vehicle.**

[ 2007, c. 627, §39 (RP) .]

**1-H. Commercial groundfishing boat.**

[ 2011, c. 548, §14 (RP) .]

**2. Business.**

[ 1987, c. 497, §16 (RP) .]

**2-A. Directly.** "Directly," when used in relation to production of tangible personal property, refers to those activities or operations which constitute an integral and essential part of production, as contrasted with and distinguished from those activities or operations which are simply incidental, convenient or remote to production.

[ 1977, c. 477, §5 (NEW) .]

**2-B. Extended cable television services.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §7 (RP) .]

**2-C. Fabrication services.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §8 (RP) .]

**2-D. Forest land.** "Forest land" means land used primarily for the growth of trees to be harvested for commercial use.

[ 2007, c. 658, §1 (NEW) .]

**2-E. Forest products.** "Forest products" means logs, pulpwood, bolt wood, wood chips, stud wood, poles, pilings, biomass or fuel wood or other products commonly known as forest products, but does not include Christmas trees, maple syrup, nursery products used for ornamental purposes, wreaths, bough material or cones or other seed crops.

[ 2007, c. 658, §2 (NEW) .]

**3. Farm tractor.** "Farm tractor" means any self-propelled vehicle designed and used primarily as a farm implement for drawing plows, mowing machines and other implements of husbandry.

**3-A. Food products.**

[ 1991, c. 528, Pt. RRR, (AFF); 1991, c. 528, Pt. WW, §4 (AFF); 1991, c. 528, Pt. WW, §1 (RP) .]

**3-B. Grocery staples.** "Grocery staples" means food products ordinarily consumed for human nourishment.

"Grocery staples" does not include spirituous, malt or vinous liquors; soft drinks, iced tea, sodas or beverages such as are ordinarily dispensed at bars or soda fountains or in connection with bars or soda fountains; medicines, tonics, vitamins and preparations in liquid, powdered, granular, tablet, capsule, lozenge or pill form, sold as dietary supplements or adjuncts, except when sold on the prescription of a physician; water, including mineral bottled and carbonated waters and ice; dietary substitutes; candy and confections; and prepared food.

[ 1999, c. 698, §1 (AMD); 1999, c. 698, §3 (AFF) .]

**3-C. Flea market.**

[ 1993, c. 395, §14 (RP) .]

**3-D. Furniture.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §9 (RP) .]

**3-E. Home service provider.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §10 (RP) .]

**4. Hotel.** "Hotel" means every building or other structure kept, used, maintained, advertised as or held out to the public to be a place where living quarters are supplied for pay to transient or permanent guests and tenants.

**5. In this State or in the State.** "In this State" or "in the State" means within the exterior limits of the State of Maine and includes all territory within these limits owned by or ceded to the United States of America.

**5-A. Products for internal human consumption.** "Products for internal human consumption" means edible products sold for human nutrition or refreshment and containers or utensils provided simultaneously for the consumption of these products. It does not include spirituous, malt or vinous liquors, medicines, tonics, vitamins, dietary supplements or cigarettes.

[ 2009, c. 496, §14 (AMD) .]

**5-B. Liquor.** "Liquor" has the same meaning as in Title 28-A, section 2, subsection 16.

[ 1989, c. 588, Pt. B, §1 (NEW) .]

**5-C. Loaner vehicle.** "Loaner vehicle" means an automobile to be provided to a motor vehicle dealer's service customers for short-term use free of charge pursuant to the dealer's franchise, as defined in Title 10, section 1171, subsection 6.

[ 2007, c. 627, §40 (NEW) .]

**6. Living quarters.** "Living quarters" means sleeping rooms, sleeping or housekeeping accommodations, and tent or trailer space.

**6-A. Manufacturing facility.** "Manufacturing facility" means a site at which are located machinery and equipment used directly and primarily in either the production of tangible personal property intended to be sold or leased ultimately for final use or consumption or the production of tangible personal property pursuant to a contract with the Federal Government or any agency thereof. It includes the machinery and equipment

and all machinery, equipment, structures and facilities located at the site and used in support of production or associated with the production. "Manufacturing facility" does not include a site at which a retailer is primarily engaged in making retail sales of tangible personal property not produced by the retailer.

[ 2007, c. 627, §41 (AMD) .]

**6-B. Mobile telecommunications services.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §11 (RP) .]

**6-C. Manufactured housing.** "Manufactured housing" has the same meaning as defined in Title 10, section 9002, subsection 7.

[ 2005, c. 618, §1 (NEW) .]

**7. Motor vehicle.** "Motor vehicle" means any self-propelled vehicle designed for the conveyance of passengers or property on the public highways. "Motor vehicle" includes an all-terrain vehicle and a snowmobile as defined in Title 12, section 13001.

[ 2003, c. 414, Pt. B, §60 (AMD); 2003, c. 614, §9 (AFF) .]

**7-A. Vehicle.** "Vehicle" has the same meaning ascribed to that term by Title 29-A, section 101, subsection 91.

[ 1995, c. 65, Pt. A, §140 (AMD); 1995, c. 65, Pt. A, §153 (AFF); 1995, c. 65, Pt. C, §15 (AFF) .]

**7-B. Machinery and equipment.** "Machinery and equipment" means machinery, equipment and parts and attachments for machinery and equipment, but excludes foundations for machinery and equipment and special purpose buildings used to house or support machinery and equipment.

[ 1985, c. 276, §1 (RPR) .]

**7-C. Nonprofit.** "Nonprofit" refers to an organization which has been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c) of the Code.

[ 2005, c. 218, §13 (AMD) .]

**7-D. Network elements.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §12 (RP) .]

**7-E. Place of primary use.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §13 (RP) .]

**8. Passenger automobile.**

[ 1981, c. 706, §19 (RP) .]

**8-A. Prepared food.** "Prepared food" means:

A. Meals served on or off the premises of the retailer; [ 2001, c. 439, Pt. TTTT, §1 (NEW); 2001, c. 439, Pt. TTTT, §3 (AFF).]

B. Food and drinks that are prepared by the retailer and ready for consumption without further preparation; and [2001, c. 439, Pt. TTTT, §1 (NEW); 2001, c. 439, Pt. TTTT, §3 (AFF).]

C. All food and drinks sold from an establishment whose sales of food and drinks that are prepared by the retailer account for more than 75% of the establishment's gross receipts. [2001, c. 439, Pt. TTTT, §1 (NEW); 2001, c. 439, Pt. TTTT, §3 (AFF).]

"Prepared food" does not include bulk sales of grocery staples.

[ 2001, c. 439, Pt. TTTT, §3 (AFF); 2001, c. 439, Pt. TTTT, §1 (RPR) .]

**8-B. Prepaid calling service.** "Prepaid calling service" means the right to access exclusively telecommunications services that must be paid for in advance that enables the origination of calls using an access number or authorization code or both, whether manually or electronically dialed, and that is sold in predetermined units or dollars, the number of which declines with use in a known amount. The sale or recharge of the service is considered a sale within the State if the transfer for consideration takes place at the vendor's place of business in the State. If the sale or recharge of prepaid calling service does not take place at the vendor's place of business, the sale or recharge is deemed to take place at the customer's shipping address, or if there is no item shipped, at the customer's billing address or the location associated with the customer's mobile telephone number. The sale of the service is deemed to occur on the date of the transfer for consideration of the service.

[ 2003, c. 673, Pt. V, §14 (AMD); 2003, c. 673, Pt. V, §29 (AFF) .]

**8-C. Positive airway pressure equipment and supplies.** "Positive airway pressure equipment and supplies" means continuous positive air pressure and bilevel positive air pressure equipment and supplies, and repair and replacement parts for such equipment, used in respiratory ventilation.

[ 2011, c. 655, Pt. PP, §1 (NEW); 2011, c. 655, Pt. PP, §4 (AFF) .]

## **9. Person.**

[ 2003, c. 390, §6 (RP) .]

**9-A. Primarily.** "Primarily," when used in relation to machinery or equipment used in production, means more than 50% of the time during the period that begins on the date on which the machinery or equipment is first placed in service by the purchaser and ends 2 years from that date or at the time that the machinery or equipment is sold, scrapped, destroyed or otherwise permanently removed from service by the taxpayer, whichever occurs first.

[ 2001, c. 583, §11 (AMD); 2001, c. 583, §23 (AFF) .]

**9-B. Production.** "Production" means an operation or integrated series of operations engaged in as a business or segment of a business that transforms or converts personal property by physical, chemical or other means into a different form, composition or character from that in which it originally existed. "Production" includes film production.

"Production" includes manufacturing, processing, assembling and fabricating operations that meet the definitional requisites, including biological processes that are part of an integrated process of manufacturing organisms or microorganic materials through the application of biotechnology.

"Production" does not include biological processes except as otherwise provided by this subsection, wood harvesting operations, the severance of sand, gravel, oil, gas or other natural resources produced or severed from the soil or water, or activities such as cooking or preparing drinks, meals, food or food products by a retailer for retail sale.

[ 2005, c. 332, §13 (AMD) .]

**9-C. Rental of automobile on short-term basis.**

[ 1987, c. 497, §20 (RP) .]

**9-D. Reseller.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §15 (RP) .]

**9-E. Product transferred electronically.** "Product transferred electronically" means a digital product transferred to the purchaser electronically the sale of which in nondigital physical form would be subject to tax under this Part as a sale of tangible personal property.

[ 2013, c. 368, Pt. N, §1 (NEW) .]

**10. Retailer.** "Retailer" means a person who makes retail sales or who is required to register by section 1754-A or 1754-B or who is registered under section 1756.

[ 1997, c. 393, Pt. A, §41 (RPR) .]

**11. Retail sale.** "Retail sale" means any sale of tangible personal property or a taxable service in the ordinary course of business.

A. "Retail sale" includes:

- (1) Conditional sales, installment lease sales and any other transfer of tangible personal property when the title is retained as security for the payment of the purchase price and is intended to be transferred later;
- (2) Sale of products for internal human consumption to a person for resale through vending machines when sold to a person more than 50% of whose gross receipts from the retail sale of tangible personal property are derived from sales through vending machines. The tax must be paid by the retailer to the State;
- (3) A sale in the ordinary course of business by a retailer to a purchaser who is not engaged in selling that kind of tangible personal property or taxable service in the ordinary course of repeated and successive transactions of like character; and
- (4) The sale or liquidation of a business or the sale of substantially all of the assets of a business, to the extent that the seller purchased the assets of the business for resale, lease or rental in the ordinary course of business, except when:
  - (a) The sale is to an affiliated entity and the transferee, or ultimate transferee in a series of transactions among affiliated entities, purchases the assets for resale, lease or rental in the ordinary course of business; or
  - (b) The sale is to a person that purchases the assets for resale, lease or rental in the ordinary course of business or that purchases the assets for transfer to an affiliate, directly or through a series of transactions among affiliated entities, for resale, lease or rental by the affiliate in the ordinary course of business.

For purposes of this subparagraph, "affiliate" or "affiliated" includes both direct and indirect affiliates. [2007, c. 437, §10 (AMD) .]

## B. "Retail sale" does not include:

- (1) Any casual sale;
- (2) Any sale by a personal representative in the settlement of an estate unless the sale is made through a retailer or the sale is made in the continuation or operation of a business;
- (3) The sale, to a person engaged in the business of renting automobiles, of automobiles, integral parts of automobiles or accessories to automobiles, for rental or for use in an automobile rented for a period of less than one year. For the purposes of this subparagraph, "automobile" includes a pickup truck or van with a gross vehicle weight of less than 26,000 pounds;
- (4) The sale, to a person engaged in the business of renting video media and video equipment, of video media or video equipment for rental;
- (5) The sale, to a person engaged in the business of renting or leasing automobiles, of automobiles for rental or lease for one year or more;
- (6) The sale, to a person engaged in the business of providing cable or satellite television services, of associated equipment for rental or lease to subscribers in conjunction with a sale of extended cable or extended satellite television services;
- (7) The sale, to a person engaged in the business of renting furniture or audio media and audio equipment, of furniture, audio media or audio equipment for rental pursuant to a rental-purchase agreement as defined in Title 9-A, section 11-105;
- (8) The sale of loaner vehicles to a new vehicle dealer licensed as such pursuant to Title 29-A, section 953;
- (9) The sale of automobile repair parts used in the performance of repair services on an automobile pursuant to an extended service contract sold on or after September 20, 2007 that entitles the purchaser to specific benefits in the service of the automobile for a specific duration;
- (10) The sale, to a retailer that has been issued a resale certificate pursuant to section 1754-B, subsection 2-B or 2-C, of tangible personal property for resale in the form of tangible personal property, except resale as a casual sale;
- (11) The sale, to a retailer that has been issued a resale certificate pursuant to section 1754-B, subsection 2-B or 2-C, of a taxable service for resale, except resale as a casual sale;
- (12) The sale, to a retailer that is not required to register under section 1754-B, of tangible personal property for resale outside the State in the form of tangible personal property, except resale as a casual sale;
- (13) The sale, to a retailer that is not required to register under section 1754-B, of a taxable service for resale outside the State, except resale as a casual sale;
- (14) The sale of repair parts used in the performance of repair services on telecommunications equipment as defined in section 2551, subsection 19 pursuant to an extended service contract that entitles the purchaser to specific benefits in the service of the telecommunications equipment for a specific duration;
- (15) The sale of positive airway pressure equipment and supplies for rental for personal use to a person engaged in the business of renting positive airway pressure equipment;
- (16) The sale, to a person engaged in the business of renting or leasing motor homes, as defined in Title 29-A, section 101, subsection 40, or camper trailers, of motor homes or camper trailers for rental; or
- (17) The sale of truck repair parts used in the performance of repair services on a truck pursuant to an extended service contract that entitles the purchaser to specific benefits in the service of the truck for a specific duration. [ 2013 , c. 156 , §1 (RPR) . ]

[ 2013 , c. 156 , §1 (AMD) . ]

**11-A. Retirement facility.** "Retirement facility" means a facility that includes residential dwelling units where, on an average monthly basis, at least 80% of the residents of the facility are persons 62 years of age or older.

[ 2011, c. 380, Pt. DDDD, §1 (NEW); 2011, c. 380, Pt. DDDD, §§5, 6 (AFF) .]

**12. Rooming house.** "Rooming house" means every house, cottage, condominium unit, vacation home, boat, vehicle, motor court, trailer court or other structure or any place or location kept, used, maintained, advertised or held out to the public to be a place where living quarters are supplied for pay to transient or permanent guests or tenants, whether in one or adjoining buildings.

[ 2005, c. 12, Pt. O, §1 (AMD); 2005, c. 12, Pt. O, §5 (AFF) .]

**12-A. Rural community health center.** "Rural community health center" means a person that delivers, or provides facilities for the delivery of, comprehensive primary health care in a place or territory that is classified as rural according to the most recent federal decennial census.

[ 2003, c. 588, §4 (NEW) .]

**13. Sale.** "Sale" means any transfer, exchange or barter, in any manner or by any means whatsoever, for a consideration and includes leases and contracts payable by rental or license fees for the right of possession and use, but only when such leases and contracts are deemed by the State Tax Assessor to be in lieu of purchase.

[ 1981, c. 706, §20 (AMD) .]

**13-A. Sale at retail.** "Sale at retail" means retail sale.

[ 1987, c. 497, §23 (NEW) .]

**14. Sale price.** "Sale price" means the total amount of a retail sale valued in money, whether received in money or otherwise.

A. "Sale price" includes:

- (1) Any consideration for services that are a part of a retail sale; and
- (2) All receipts, cash, credits and property of any kind or nature and any amount for which credit is allowed by the seller to the purchaser, without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, losses or any other expenses.

[ 2007, c. 627, §43 (AMD) .]

B. "Sale price" does not include:

- (1) Discounts allowed and taken on sales;
- (2) Allowances in cash or by credit made upon the return of merchandise pursuant to warranty;
- (3) The price of property returned by customers, when the full price is refunded either in cash or by credit;
- (4) The price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated;
- (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, restaurant or other eating establishment to its employees as wages;



- (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
- (7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;
- (8) The fee imposed by Title 10, section 1169, subsection 11;
- (9) The fee imposed by section 4832, subsection 1;
- (10) The lead-acid battery deposit imposed by Title 38, section 1604, subsection 2-B;
- (11) Any amount charged or collected by a person engaged in the rental of living quarters as a forfeited room deposit or cancellation fee if the prospective occupant of the living quarters cancels the reservation on or before the scheduled date of arrival;
- (12) The premium imposed on motor vehicle oil by Title 10, section 1020, subsection 6-A; or
- (13) Any amount charged for the disposal of used tires. [ 2011, c. 211, §22 (AMD) .]

[ 2011, c. 211, §22 (AMD) .]

**14-A. Solar energy equipment.**

[ 1985, c. 506, Pt. A, §75 (RP) .]

**14-B. Special mobile equipment.** "Special mobile equipment" means any self-propelled vehicle not designed or used primarily for the transportation of persons or property that may be operated or moved only incidentally over the highways, including, but not limited to, road construction or maintenance machinery, farm tractors, lumber harvesting vehicles or loaders, ditch-digging apparatus, stone crushers, air compressors, power shovels, cranes, graders, rollers, well drillers and wood sawing equipment.

[ 1997, c. 133, §1 (AMD) .]

**14-C. Snack food.**

[ 1999, c. 698, §3 (AFF); 1999, c. 698, §2 (RP) .]

**14-D. Serving carrier.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §17 (RP) .]

**14-E. School.** "School" means a public or incorporated nonprofit elementary, secondary or postsecondary educational institution that has a regular faculty, curriculum and organized body of pupils or students in attendance throughout the usual school year and that keeps and furnishes to students and others records required and accepted for entrance to schools of secondary, collegiate or graduate rank.

[ 2007, c. 438, §30 (AMD) .]

**15. Storage.** "Storage" includes any keeping or retention in this State of tangible personal property.

[ 2005, c. 218, §16 (AMD) .]

**16. Storage or use.** "Storage" or "use" does not include keeping or retention or the exercise of power over tangible personal property brought into this State for the purpose of subsequently transporting it outside the State for use by the purchaser thereafter solely outside the State, or for the purpose of being processed, fabricated or manufactured into, attached to or incorporated into, other tangible personal property to be transported outside the State and thereafter used by the purchaser solely outside the State.

[ 1965, c. 114, (AMD) .]

**17. Tangible personal property.** "Tangible personal property" means personal property that may be seen, weighed, measured, felt, touched or in any other manner perceived by the senses, but does not include rights and credits, insurance policies, bills of exchange, stocks and bonds and similar evidences of indebtedness or ownership. "Tangible personal property" includes electricity. "Tangible personal property" includes any computer software that is not a custom computer software program. "Tangible personal property" includes any product transferred electronically.

[ 2013, c. 546, §9 (AMD) .]

**17-A. Taxable service.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §18 (RP) .]

**17-B. Taxable service.** "Taxable service" means the rental of living quarters in a hotel, rooming house or tourist or trailer camp; the transmission and distribution of electricity; the rental or lease of an automobile, a camper trailer, or a motor home, as defined in Title 29-A, section 101, subsection 40; the rental or lease of a pickup truck or van with a gross vehicle weight of less than 26,000 pounds from a person primarily engaged in the business of renting automobiles; the sale of an extended service contract on an automobile or truck that entitles the purchaser to specific benefits in the service of the automobile or truck for a specific duration; and the sale of prepaid calling service.

[ 2013, c. 156, §2 (AMD) .]

**18. Tax Assessor.**

[ 1979, c. 378, §8 (RP) .]

**18-A. Telephone or telegraph service.**

[ 1999, c. 488, §8 (RP) .]

**18-B. Telephone or telegraph service.**

[ 1999, c. 488, §9 (RP) .]

**18-C. Telecommunications equipment.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §20 (RP) .]

**18-D. Telecommunications services.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §21 (RP) .]

**19. Tourist camp.** "Tourist camp" means a place where tents or tent houses, or camp cottages or other structures are located and offered to the public or any segment thereof for human habitation.

**19-A. Trailer.** "Trailer" means a vehicle without motive power and mounted on wheels that is designed to carry persons or property and to be drawn by a motor vehicle and not operated on tracks. "Trailer" includes a camper trailer as defined in section 1481, subsection 1-A but without restriction on length.

[ 2009, c. 207, §1 (AMD) .]

**20. Trailer camp.** "Trailer camp" means a place with or without service facilities where space is offered to the public for tenting or for the parking and accommodation of camper trailers, motor homes or truck campers used for living quarters. The rental price includes all service charges paid to the lessor.

[ 2007, c. 627, §44 (AMD) .]

**20-A. Truck camper.** "Truck camper" means a slide-in camper designed to be mounted on a truck body to provide temporary living quarters for recreational, camping, travel or other use.

[ 1991, c. 788, §5 (NEW) .]

**20-B. Truck.** "Truck" means a self-propelled motor vehicle with at least 4 wheels designed and used primarily to carry property, not designed to run on tracks and having a gross vehicle weight rating greater than 10,000 pounds. A truck may be used to tow trailers or semitrailers.

[ 2013, c. 156, §3 (NEW) .]

**21. Use.** "Use" includes the exercise in this State of any right or power over tangible personal property incident to its ownership, including the derivation of income, whether received in money or in the form of other benefits, by a lessor from the rental of tangible personal property located in this State.

[ 2005, c. 215, §17 (AMD) .]

**22. Camper trailer.** "Camper trailer" has the same meaning as in section 1481, but without any restriction on length.

[ 1987, c. 49, §1 (NEW) .]

### **23. Video media; video equipment.**

[ 2003, c. 673, Pt. V, §29 (AFF); 2003, c. 673, Pt. V, §22 (RP) .]

**24. Watercraft.** "Watercraft" means any type of vessel, boat, canoe or craft designed for use as a means of transportation on water, other than a seaplane, including motors, electronic and mechanical equipment and other machinery, whether permanently or temporarily attached, which are customarily used in the operations of the watercraft.

[ 1989, c. 871, §9 (NEW) .]

#### SECTION HISTORY

1965, c. 114, (AMD). 1965, c. 361, (AMD). 1965, c. 362, §§1-4 (AMD).  
 1971, c. 479, (AMD). 1975, c. 317, §1 (AMD). 1975, c. 359, (AMD).  
 1975, c. 450, (AMD). 1975, c. 702, §5 (AMD). 1975, c. 765, §19 (AMD).  
 1975, c. 779, (AMD). 1977, c. 198, §§1-4 (AMD). 1977, c. 443, §1 (AMD).  
 1977, c. 477, §§5-9 (AMD). 1977, c. 542, §3 (AMD). 1977, c. 696, §273  
 (AMD). 1979, c. 292, §1 (AMD). 1979, c. 342, (AMD). 1979, c. 378,  
 §8 (AMD). 1979, c. 541, §A220 (AMD). 1979, c. 686, §1 (AMD). 1981,  
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